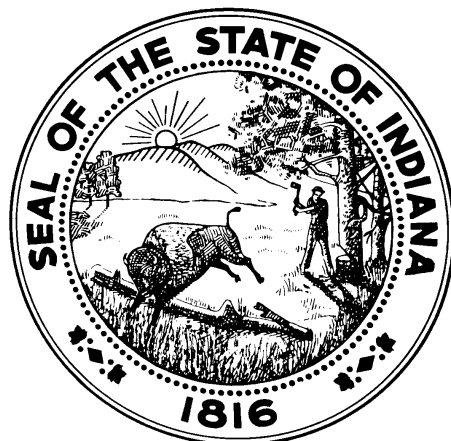


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY CLERK
CLINTON COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
12/31/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Laura Huffer	01-01-04 to 12-31-11
President of the County Council	Steven Frey	01-01-07 to 12-31-08
President of the Board of County Commissioners	Michael W. Conner Bernard Newhart	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the County Clerk for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clinton County for the year 2007.

STATE BOARD OF ACCOUNTS

October 20, 2008

COUNTY CLERK
CLINTON COUNTY
EXAMINATION RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the record balance to the reconciled bank account balance indicated a cash necessary to balance in the amount of \$260.20.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts, Chapter 3)

CHANGE OF VENUE

As noted in prior reports and again in 2007, the County held court for change of venue cases; however, the County did not bill the other counties for the expenses incurred and paid. Therefore, no revenue was recognized in 2007 to offset the associated costs.

Indiana Code 34-35-5-1 states:

"In all cases, civil, criminal, or otherwise, where there is a change of venue from one (1) county to another, the county in which the cause originated and from which the change of venue is taken shall pay to the county to which the change of venue is taken all expenses incurred by the county to which the change of venue is taken."

COUNTY CLERK
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 14, 2008, with Laura Huffer, Clerk. The official concurred with our examination findings.